Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Currently Amended) A method for manufacturing a mounting substrate, comprising:

forming a plurality of electrodes which are directly electrically interconnected with each other via plating wires on a mounting substrate;

energizing the electrodes via the plating wires to coat the electrodes with plated films by electroplating; and

electrically separating the individual electrodes from each other by cutting off the plating wires

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, back face electrodes, which are connected to the front face electrodes and function as external electrodes, are formed on a back surface of the mounting substrate, and the back face electrodes are connected to each other by the plating wires.

2. (Currently Amended) A method for manufacturing a mounting substrate, comprising:

providing electrodes which are arranged in a plurality of rows to surround a circuit element disposed in the vicinity of a center part of a mounting substrate and directly electrically interconnecting the adjacent electrodes with each other by use of plating wires;

energizing the electrodes to each other via the plating wires to coat the electrodes with plated films by electroplating; and

electrically separating the individual electrodes from each other by cutting off the plating wires

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, back face electrodes, which are connected to the front face electrodes and function as external electrodes, are formed on a back surface of the mounting substrate, and the back face electrodes are connected to each other by the plating wires.

3. (Canceled)

4. (Original) The method of claim 1 or 2, wherein

a number of the electrodes are formed in a matrix form and the electrodes are coated with the plated films in a state where all the electrodes are electrically connected to each other by the plating wires.

5. (Original) The method of claim 1 or 2, wherein the plating wires are cut off by dicing.

6. (Currently Amended) A method for manufacturing a circuit device, comprising:

forming a plurality of electrodes on a mounting substrate, the plurality of electrodes being directly and electrically interconnected to each other by use of plating wires;

energizing the electrodes via the plating wires to coat the electrodes with plated films by electroplating;

electrically separating the individual electrodes from each other by cutting off the plating wires;

fixing a circuit element on the mounting substrate and electrically connecting the electrodes with the circuit element; and

forming a sealing resin to cover the circuit element

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, back face electrodes, which are connected to the front face electrodes and function as external electrodes, are formed on a back surface of the mounting substrate, and the back face electrodes are connected to each other by the plating wires.

7. (Currently Amended) A method for manufacturing a circuit device, comprising:

providing electrodes which are arranged in plurality of rows to surround a circuit element disposed in the vicinity of a center part of a mounting substrate and connecting the adjacent electrodes to each other by use of plating wires, and the electrodes are directly electrically interconnected with each other;

energizing the electrodes via the plating wires to coat the electrodes with plated films by electroplating;

electrically separating the individual electrodes from each other by cutting off the plating wires;

fixing a circuit element on the mounting substrate and electrically connecting the electrodes to the circuit element; and

forming a sealing resin to cover the circuit element

wherein front face electrodes functioning as bonding pads are formed on a front surface of the mounting substrate, back face electrodes, which are connected to the front face electrodes and function as external electrodes, are formed on a back surface of the mounting substrate, and the back face electrodes are connected to each other by the plating wires.

8. (Canceled)

9. (Original) The method of claim 6 or 7, wherein

a number of the electrodes are formed in a matrix form and the electrodes are coated with the plated films in a state where all the electrodes are electrically connected to each other by the plating wires.

10. (Original) The method of claims 6 and 7, wherein the plating wires are cut off by dicing.